

through their making emergency landings on Iwo Jima or Okinawa.

It was from Tinian, a short distance from our base that the Enola Gay made its flight into history. This date just 50 years ago this past August 14 will be known forever as V-J day to all veterans of the China-Burma-India and Asiatic theaters.

For us old veteran, historians cannot change the events as etched permanently in our memory.

LETTER TO MARCY KAPTUR

VETERANS MEMORIAL,  
Toledo, Ohio, August 26, 1995.

As a Nation, and as a people, we are always available to celebrate war. Flesh against flesh—blood against blood—and—steel against steel. We mark with pride the winning of war, but without ego centered on victory. Equally we turn out collective back on war, if there is no winner.

Turn back to the end of the war in Korea. Remember . . . that February day when Vietnam released and returned prisoners. Was it victory when Gerry Denton stepped off the plane and held Jane in his arms for the first time in over seven years? It was for Denton, but not for America. We celebrate victory, perhaps, because we have never learned to celebrate peace.

When I came home to Tucson after my time in the service of my country, my road was—perhaps, different from yours, and yours, not because I am a woman, because no sooner was the ink on my separation papers dry—then I was, along with so many other women, lost in the bright light of victory in Asia and in Europe.

My return raised more eyebrows than salutes. The question of patriotism lost in the questions. A widow at 20, a reason, perhaps. A call to do what was needed to be done, a need to compete, anything you can do—I can do better. Or was it a legacy of generations of soldiers and sailors, a bloodline an Uncle in South Africa and winning the Victoria Cross, dead in the battle of the Marne in France. Cousins in the battle of Normandy and in the landings in the Pacific. A brother in the North Atlantic on the run to Murmansk (sp) in Russia. Are my genes less willing? Wiling to take the oath. Any less willing to work for victory? Parades? Celebrations! And perhaps—thanks for the peace.

But no parades, no thanks, only the challenge that comes from the feeling—as soon as I took off that uniform, put my wings in a drawer and visited my mother's grave, that I was overcome by the feelings, my service had stepped into the glare of challenge, and somehow, never cast a shadow.

Like many other women who answered the call, heard the challenge, we marched home to the sound of muffled drums, and vanished. Over the past few years the drums have picked up the beat, was it Desert Storm? Or was it the women, in gun ships, on bomb runs, or was it the shadow of the women in the 1940s who hit the flight lines running, who heard the call.

Was it my cousin who—as a nurse—lead the children into safe haven from the bombing in Liverpool, or was my cousin who commanded an ack ack battery near Dover and who met the ragged convoy coming from France and to find her badly burned brother in those wounded.

My challenge to myself, and to you, today, will be to pledge to volunteer for peace. To extend that hand that covers your heart and reach out to help. Help the fallen and the falling. To steady the step of those who have lost the way. Take the time to share—time—with those who have only the memory of other times. To wage a war for peace!

Hear again the call to volunteer, when you raise your right hand to pledge your life,

your energy, your compassion to win the peace.

As veterans we share a common thread of willingness to be counted. Our Nation is calling on you again to be counted. Get out of the back row and step up front. Into the front lines—get the facts. Get the ammo of involvement, and get off your fences and fight for the right to be an American. A nation that shows the way with people, not with the gold of treasury, the strength of industry, but a people who are celebrating peace; hearing and healing.

I am proud of my American birth, I must also thank the warriors my family gave me in my heritage. A heritage I pledged for war and continue to pledge—again—for peace.

My husband, of only four weeks, name is on this monument. I honor his name and will not forget his sacrifice.

LOIS M. NELSON,  
Women Airforce Service Pilot, WWII.

#### DEDUCTIBILITY FOR THE COST OF PROVIDING MEALS TO EMPLOYEES OF SEAFOOD PROCESSORS OPERATING IN REMOTE LOCATIONS OF ALASKA

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. YOUNG of Alaska. Mr. Speaker, I rise to introduce a bill to restore 100 percent deductibility for meals which seafood processing companies are compelled to provide to their employees at processing operations located in remote areas of Alaska. This legislation is necessary because the limitations on the deductibility of business meals and entertainment enacted in 1986 and 1993 have inadvertently reduced the deductibility of these employer provided meals to only 50 percent. The consequence has been that these companies, most of which are small businesses, are forced to pay hundreds of thousands of dollars in additional taxes simply because they must provide meals to their employees at remote locales where there are no other meal options.

This legislation would conform the treatment of seafood processors under the Internal Revenue Code with the treatment of other employers—such as operators of commercial vessels and oil and gas rigs—who must provide meals to their employees because the employees do not have another practical alternative to obtaining their meals. Under current law, these employers, because they must provide meals to their employees, are permitted to deduct the full cost of such meals as an ordinary and necessary business expense. The bill I am introducing would provide the same treatment for seafood processors in Alaska.

The seafood processing industry in Alaska is primarily located in remote coastal areas of the State, almost all along the Aleutian chain of islands. Most of these facilities operate on a seasonal basis from spring through fall, and must fly their workers in for temporary periods. The processing plants are located near very small towns and native villages. In some cases the processing plant is the only human activity in the area. Because of this isolation and lack of infrastructure the firms which operate in the areas have no choice but to provide all meals consumed by their employees. In fact, these operations are so isolated that the

employers must also provide all housing, recreation, transportation and medical services.

There would be only about 40 firms which fall into the category covered by our legislation. Most employ under 100 people, although some are larger operations with hundreds of workers. But in all cases it must be emphasized that the employer is the only source of food and shelter for the employees and that the plants are located in very remote areas. In many cases there are no other settlements, and, indeed, no other human activity for many miles around. A final significant impact of the industry on our Nation comes from its role as a source of export revenue. Over 50 percent of the export earnings generated by the seafood industry nationwide originates in the Pacific Northwest and Alaska. After years of suffering from huge trade deficits it is encouraging to see that our region of the country is making a positive contribution to our balance of payments.

The changes to the tax laws in 1986 and 1993 which reduced the deductibility of business meal and entertainment expenses from 100 percent to 80 percent and then to 50 percent were justified as an appropriate limitation on a discretionary business expense with a significant personal consumption element. The decision was made that good public policy required changing the tax code so that the public was no longer helping defray the cost for business organizations to entertain clients and other business associates.

However, Congress recognized that where the employer must as a practical or legal matter provide meals to employees—that is, where the employees do not really have the option of providing meals for themselves—that such a mandatory cost of business should continue to be fully deductible to the business. Under current law, employers of crew members on certain commercial vessels and employers of certain oil and gas workers, who provide meals to their employees when those employees have no real alternative means of obtaining food are permitted to deduct the full cost of providing the meals. The same precise situation applies to seafood processors in Alaska and they should be governed by the same rule. Their workers cannot go to a restaurant, they cannot go home and they cannot bring meals with them to work since they live in bunkhouses and do not have access to grocery stores.

The companies which are covered by this amendment have paid the Federal treasury millions of dollars in taxes since 1986. These tax payments are both unintended and unfair. In attempting to correct the abuse of the three martini lunch Congress certainly did not intend to burden legitimate businesses which are providing meals to their employees in cases where those employees have no other source of food.

#### ITALIAN-AMERICAN HERITAGE

HON. WILLIAM J. MARTINI

OF NEW JERSEY

IN THE HOUSE OF REPRESENTATIVES

Friday, September 29, 1995

Mr. MARTINI. Mr. Speaker, I rise today in honor and recognition of Columbus Day and in celebration of Italian-American heritage.

In 1492, Christopher Columbus, a brave and noble explorer landed in a vast and foreign